

Form F-66 (IA-2) (6-30-2016)					
<div>STATE OF IOWA</div> <div>2016</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2016</div> <div>CITY OF <u> SIOUX RAPIDS </u>, IOWA</div> <div>DUE: December 1, 2016</div>		<div>16201100800000</div> <div>City Clerk</div> <div>PO Box 473</div> <div>Sioux Rapids, IA 50585</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Office of Auditor of State</div> <div>Lucas State Office Building</div> <div>321 E. 12th Street, 2nd Floor</div> <div>Des Moines, IA 50319</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		236,492		236,492	248,942
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		236,492		236,492	248,942
Delinquent property taxes		0		0	0
TIF revenues		0		0	0
Other city taxes		85,310	0	85,310	90,681
Licenses and permits		51,829	0	51,829	49,650
Use of money and property		21,325	513	21,838	5,750
Intergovernmental		168,319	0	168,319	128,424
Charges for fees and service		15,868	407,023	422,891	381,100
Special assessments		0	0	0	0
Miscellaneous		25,595	0	25,595	14,125
Other financing sources		34,739	0	34,739	34,741
Total revenues and other sources		639,477	407,536	1,047,013	953,413
Expenditures and Other Financing Uses					
Public safety		92,761	0	92,761	98,789
Public works		96,217	0	96,217	128,140
Health and social services		638	0	638	2,000
Culture and recreation		81,707	0	81,707	102,205
Community and economic development		17,197	0	17,197	20,088
General government		74,173	0	74,173	80,895
Debt service		84,199	0	84,199	83,201
Capital projects		114,912	0	114,912	120,000
Total governmental activities expenditures		561,804	0	561,804	635,318
Business type activities		0	400,762	400,762	427,417
Total ALL expenditures		561,804	400,762	962,566	1,062,735
Other financing uses, including transfers out		34,739	0	34,739	34,741
Total ALL expenditures/And other financing uses		596,543	400,762	997,305	1,097,476
Excess revenues and other sources over (Under) Expenditures/And other financing uses		42,934	6,774	49,708	-144,063
Beginning fund balance July 1, 2015		844,430	257,971	1,102,401	768,940
Ending fund balance June 30, 2016		887,364	264,745	1,152,109	624,877
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2016		Amount - Omit cents	Indebtedness at June 30, 2016		Amount - Omit cents
General obligation debt		\$ 463,243	Other long-term debt		\$ 0
Revenue debt		\$ 48,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 1,417,776
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/10/2016	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Heather Baier		→	712	283-2737	2
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/4/2016	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF SIOUX RAPIDS						<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	Section A - TAXES											1				
2	Taxes levied on property	154,823	39,762		41,907			236,492			236,492	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	154,823	39,762		41,907	0		236,492		T01	236,492	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	154,823	39,762		41,907	0	0	236,492			236,492	6				
7	TIF revenues							0		T01	0	7				
	Other city taxes															
8	Utility tax replacement excise taxes							0		T15	0	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		85,310					85,310		T09	85,310	14				
15	TOTAL OTHER CITY TAXES	0	85,310	0	0	0	0	85,310	0		85,310	15				
16	Section B - LICENSES AND PERMITS	51,829						51,829		T29	51,829	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	505	95					600	513	U20	1,113	18				
19	Rents and royalties	20,725						20,725		U40	20,725	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	21,230	95	0	0	0	0	21,325	513		21,838	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIOUX RAPIDS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		95,774					95,774		C46	95,774	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	1,228	3,195					4,423		C89	4,423	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants	13,817	3,550		3,756			21,123		C89	21,123	53
54	Commercial & Industrial Replacement Claim	6,157	1,582		1,674			9,413		C89	9,413	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	21,202	104,101	0	5,430	0	0	130,733	0		130,733	60
61												61
62	Local grants and reimbursements											62
63	County contributions				24,939			24,939			24,939	63
64	Library service	8,100						8,100		D89	8,100	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	4,547						4,547		D89	4,547	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	12,647	0	0	24,939	0	0	37,586	0		37,586	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	33,849	104,101	0	30,369	0	0	168,319	0		168,319	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	130,677	A91	130,677	73
74	Sewer							0	129,363	A8Ø	129,363	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	137,247	A81	137,247	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIOUX RAPIDS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	9,736	A80	9,736	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	14,083						14,083		A61	14,083	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	1,785						1,785			1,785	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	15,868	0	0	0	0	0	15,868	407,023		422,891	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	9,585						9,585		U99	9,585	108				
109	Deposits and sales/fuel tax refunds	1,387						1,387		U99	1,387	109				
110	Sale of property and merchandise	6,100						6,100		U11	6,100	110				
111	Fines	7,674						7,674		U30	7,674	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	849						849			849	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	25,595	0	0	0	0	0	25,595	0		25,595	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIOUX RAPIDS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	303,194	229,268	0	72,276	0	0	604,738	407,536		1,012,274	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	3,195			14,544	17,000		34,739			34,739	127				
128	Internal TIF loans and transfers in							0			0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	3,195	0	0	14,544	17,000	0	34,739	0		34,739	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	306,389	229,268	0	86,820	17,000	0	639,477	407,536		1,047,013	132				
133												133				
134	Beginning fund balance July 1, 2015	182,449	242,527		-546	420,000		844,430	257,971		1,102,401	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	488,838	471,795	0	86,274	437,000	0	1,483,907	665,507		2,149,414	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 CITY OF SIOUX RAPIDS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	57,231	12,787					70,018		E62	70,018	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	233						233		E89	233	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	22,510						22,510		E24	22,510	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	79,974	12,787		0	0	0	92,761			92,761	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIOUX RAPIDS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	16,961	54,459					71,420		E44	71,420	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation	17,928	2,519					20,447		E44	20,447	48				
49	Traffic control safety — Current operation							0		E44	0	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation	2,550	1,800					4,350		E44	4,350	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation							0		E81	0	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation							0		E01	0	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation							0		E89	0	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	37,439	58,778		0	0	0	96,217			96,217	80				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF SIOUX RAPIDS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	638						638		E32	638	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	638	0		0	0	0	638			638	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF SIOUX RAPIDS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	35,429	4,107					39,536		E52	39,536	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	801						801		E61	801	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	36,926	1,444					38,370		E61	38,370	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	3,000						3,000		E03	3,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	76,156	5,551		0	0	0	81,707			81,707	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	160						160		E89	160	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	10,000						10,000		E89	10,000	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	1,932						1,932		E29	1,932	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	5,105						5,105		E89	5,105	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	17,197	0	0	0	0	0	17,197			17,197	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF SIOUX RAPIDS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,700	221					2,921		E29	2,921	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	7,314	2,655					9,969		E23	9,969	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,639						1,639		E89	1,639	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,294						1,294		E25	1,294	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	14,807						14,807		E31	14,807	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	34,949						34,949		E89	34,949	171
172	Other general government — Current operation	8,594						8,594		E89	8,594	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	71,297	2,876	0	0	0	0	74,173			74,173	176
177	Section G — DEBT SERVICE				84,199			84,199			84,199	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	84,199	0	0	84,199			84,199	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						114,912		114,912			114,912	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	114,912	0	114,912			114,912	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	114,912	0	114,912			114,912	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	282,701	79,992	0	84,199	114,912	0	561,804			561,804	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIOUX RAPIDS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								156,272	E91	156,272	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								105,163	E80	105,163	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								139,194	E81	139,194	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								133	E80	133	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIOUX RAPIDS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237				
238	Other business type — Current operation									E89	0	238				
239	Purchase of land and equipment									G89	0	239				
240	Construction									F89	0	240				
241												241				
242	Enterprise Debt Service										0	242				
243	Enterprise Capital Projects										0	243				
244	Enterprise TIF Capital Projects										0	244				
245	Internal service funds — <i>Specify</i>											245				
246											0	246				
247											0	247				
248											0	248				
249											0	249				
250											0	250				
251	TOTAL BUSINESS TYPE ACTIVITIES								400,762		400,762	251				
252												252				
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	282,701	79,992	0	84,199	114,912	0	561,804	400,762		962,566	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254				
255	Regular transfers out	31,544	3,195					34,739			34,739	255				
256	Internal TIF loans/repayments and transfers out							0			0	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	31,544	3,195	0	0	0	0	34,739	0		34,739	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	314,245	83,187	0	84,199	114,912	0	596,543	400,762		997,305	259				
260												260				
261	Ending fund balance June 30, 2016:											261				
262	Governmental:											262				
263	Nonspendable							0			0	263				
264	Restricted		388,608		2,075			390,683			390,683	264				
265	Committed	15,000				322,088		337,088			337,088	265				
266	Assigned	9,647						9,647			9,647	266				
267	Unassigned	149,946						149,946			149,946	267				
268	Total Governmental	174,593	388,608	0	2,075	322,088	0	887,364			887,364	268				
269	Proprietary								264,745		264,745	269				
270	Total ending fund balance June 30, 2016	174,593	388,608	0	2,075	322,088	0	887,364	264,745		1,152,109	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	488,838	471,795	0	86,274	437,000	0	1,483,907	665,507		2,149,414	271				
272												272				

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment: Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the comitted funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF SIOUX RAPIDS

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....M05 \$

Health.....M32

Highways.....M44

Transit subsidies.....M94

Libraries.....M52

Police protection.....M62 1,138

Sewerage.....M80

Sanitation.....M81

All other.....M89 \$

Purpose

Amount paid to State

Highways.....L44 \$

All other.....L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

Amount - Omit cents

200 \$211,277

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose

Debt outstanding JULY 1, 2015 (a)

Debt during the fiscal year

Debt Outstanding JUNE 30, 2016

Interest paid this year

Issued (b)

Retired (c)

General obligation (d)

TIF revenue (e)

Revenue (f)

Other (g)

(h)

1. Water utility

19U \$

29U \$

39U \$

49U \$

49U \$

49U \$

49U \$

191 \$

2. Sewer utility

19U 58,000

29U

39U 10,000

49U

49U

49U 48,000

49U

189 1,740

3. Electric utility

19U

29U

39U

49U

49U

49U

192

4. Gas utility

19U

29U

39U

49U

49U

49U

193

5. Transit-bus

19U

29U

39U

49U

49U

49U

194

6. Industrial Revenue

19T

24T

34T

44T

44T

189

7. Mortgage revenue

19T

24T

34T

44T

44T

189

8. TIF revenue

19U

29U

39U

49U

49U

49U

49U

189

9. Other-Specify Public Safety

19U 112,214

29U

39U 48,971

49U 63,243

49U

49U

49U

189 4,448

10. Multi-Purpose Facility Building

19U 400,000

29U

39U

49U 400,000

49U

49U

49U

189 14,544

11.

19U

29U

39U

49U

49U

49U

49U

189

12.

19U

29U

39U

49U

49U

49U

49U

189

13.

19U

29U

39U

49U

49U

49U

49U

189

14.

19U

29U

39U

49U

49U

49U

49U

189

Total long-term debt

570,214

0

58,971

463,243

0

48,000

0

20,732

B. Short-term debt

Outstanding as of JULY 1, 2015

Outstanding as of JUNE 30, 2016

61V \$

64V \$

Amount - Omit cents

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Assessed Valuations by Levy Authority and County, AY2014/FY2016

Actual valuation -- January 1, 2014

Amount - Omit cents

\$28,355,529

x .05 = \$

1,417,776

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016

Type of asset

Amount - Omit cents

Bond and interest funds (a)

Bond construction funds (b)

Pension/retirement funds (c)

all other funds (d)

Total (e)

Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.

W01 \$1,152,109

W31 \$

W61

1,152,109

REMARKS

V98

Continued on next page

Page 13

FORM F-66(IA-2) (6-1-2016)